UNITED NATIONS
INSTITUTE FOR TRAINING AND RESEARCH

FINANCIAL REPORT
and
AUDITED FINANCIAL STATEMENTS
for the year ended 31 December 1989
and
REPORT OF THE BOARD OF AUDITORS

GENERAL ASSEMBLY

OFFICIAL RECORDS: FORTY-FIFTH SESSION

SUPPLEMENT No. 5D (A/45/5/Add.4)

UNITED NATIONS

New York, 1990

NOTE

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CONTENTS

		Page
LETTERS OF TRANSMITTAL		iv
I.	FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1989	1
II.	REPORT OF THE BOARD OF AUDITORS	4
III.	AUDIT OPINION	14
IV.	CERTIFICATION OF THE FINANCIAL STATEMENTS	15
V.	FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1989	17
Statement I.	General Fund: status of expenditure against budget for the year ended 31 December 1989	18
Statement II.	General Fund: statement of income and expenditure for the year ended 31 December 1989	19
Statement III.	General Fund: statement of assets and liabilities as at 31 December 1989	20
Schedule 3.1	General Fund: schedule of pledged contributions as at 31 December 1989	21
Schedule 3.2	General Fund: expenditure against UNITAR Reserve Account for the year ended 31 December 1989	23
Statement IV.	Capital Assets Fund: statement of assets and fund balance as at 31 December 1989	24
Statement V.	Special Purpose Grants Fund: statement of income and expenditure for the year ended 31 December 1989 and statement of assets and liabilities as at 31 December 1989	25
Schedule 5.1	Special Purpose Grants Fund: statement of income and expenditure and fund balance for the year ended 31 December 1989	27
Annex.	Notes to the financial statements	30

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LETTERS OF TRANSMITTAL

3 April 1990

Sir,

Pursuant to financial regulation 11.4, I have the honour to submit the annual accounts of the United Nations Institute for Training and Research as at 31 December 1989, which I hereby approve.

Copies of these financial statements are also being transmitted to the Advisory Committee on Administrative and Budgetary Questions.

Accept, Sir, the assurances of my highest consideration.

(Signed) Michel DOO KINGUE
Under-Secretary-General and
Executive Director of UNITAR

The Chairman of the Board of Auditors
United Nations
New York

25 June 1990

Sir,

I have the honour to transmit to you the financial statements of the United Nations Institute for Training and Research for the financial period ended 31 December 1989, which were submitted by the Executive Director. These statements have been examined and include the audit opinion of the Board of Auditors.

In addition, I have the honour to present the report of the Board of Auditors with respect to the above accounts.

Accept, Sir, the assurances of my highest consideration.

(Signed) O. T. PREMPEH
Auditor-General of Ghana
and Chairman of the
United Nations Board of Auditors

The President of the General Assembly
of the United Nations
New York, N.Y.

I. FINANCIAL REPORT FOR THE YEAR ENDED 31 DECEMBER 1989

Introduction

1. The Executive Director has the honour to submit herewith the financial report, together with the accounts for the year ended 31 December 1989, of the United Nations Institute for Training and Research (UNITAR). This report is presented in accordance with subparagraph 3 (i) of article IV of the statute of the Institute.

Statement I

UNITAR General Fund: status of expenditure against the approved budget

2. Statement I gives the status of expenditure against the approved budget for the year ended 31 December 1989. The budget approved by the UNITAR Board of Trustees at its meeting in April 1989 was $1,186,700. Total expenditures amounted to $1,279,454.

Statement II

UNITAR General Fund: statement of income and expenditure

3. The amount of $708,203 shown in statement II was pledged by Governments as contributions to the General Fund for 1989 (schedule 3.1). In addition, $467,275 was received as other income bringing the total income for the year to $1,175,478. The expenditures for the year amounted to $1,279,454, which resulted in an excess of expenditure of $103,976 over income.

Statement III

UNITAR General Fund: statement of assets and liabilities

4. Statement III reflects the assets and liabilities of the General Fund as at 31 December 1989. The assets, totalling $966,552, consisted of cash of $143,797, pledged contributions unpaid in the amount of $635,686, accounts receivable of $175,565, and deferred charges of $11,504. The liabilities of the General Fund amounted to $3,571,895. Of this, $26,054 was for accounts payable, $10,815 for unliquidated obligations (statement I), $1,541,016 was due to the United Nations General Fund, and $329,175 was recorded as deferred income for future years' pledges. In addition, a reimbursable advance of $686,000 from the United Nations General Fund is reflected as approved by the General Assembly in its resolution 38/177 of 19 December 1983; repayments began in 1986.

5. The fund balance as at 31 December 1989 for the UNITAR General Account shows a deficit of $1,626,508. This balance comprises the deficit as at 1 January 1989 of $1,522,532, plus excess of expenditure over income (statement II) of $103,976. In addition, cumulative expenditures against the Reserve Account amount to $978,835. This Account is discussed below.

Expenditure against UNITAR Reserve Account

6. As a transitional measure pending completion of the process of scaling down the Institute's expenditures to the level approved in the 1989 budget, certain costs are being carried temporarily outside the budget of UNITAR against the proceeds anticipated from the proposed sale of the UNITAR building. These costs include salaries and entitlements of staff whose posts have been abolished pending expiration of their contracts or transfer to other sources of funding, the costs of security services pending their reintroduction into the UNITAR budget, and payments to the United Nations Joint Staff Pension Fund in respect of non-contributory service performed by former holders of UNITAR Letters of Award. As at 31 December 1989, cumulative charges against this account amounted to $978,835 for the years 1988 and 1989 (schedule 3.2). Should the sale of the building not materialize, these charges will, at some stage, need to be borne by UNITAR.

Statement IV

UNITAR Capital Assets Fund: statement of assets and fund balance

7. The leasehold and building previously shown in statement IV at $465,000 represent the amount paid for the leasehold located at 805 First Avenue, United Nations Plaza, New York, at the time of its assignment to the United Nations. Of this, $450,000 was donated to the United Nations by a foundation for use by the Institute. The land was purchased by the United Nations in 1989.

Statement V

UNITAR Special Purpose Grants Fund: statement of income and expenditure

8. Statement V shows the income and expenditure of the Special Purpose Grants Fund. A total amount of $1,904,362 was received during 1989 as grants. After adding interest income, savings in liquidation of prior year's obligations and other miscellaneous income the total income in this Fund was $2,116,852. The total expenditure amounts to $2,189,710, thereby resulting in an excess of expenditures over income of $72,858 for the Special Purpose Grants taken as a whole.

UNITAR Special Purpose Grants Fund: statement of assets and liabilities

9. The assets and liabilities of the Special Purpose Grants Fund as at 31 December 1989 are shown in statement V. The total assets of $1,500,748 consist of cash of $1,045,098, cash in non-convertible currencies of $410,325, accounts receivable of $41,046 and deferred charges of $4,279. The liabilities amounted to $697,868, including $313,198 as unliquidated obligations (schedule 5.1) and $384,670 due to the United Nations General Fund.

10. The balance of the Special Purpose Grants Fund was $802,880 as at 31 December 1989. As noted in schedule 5.1, this reflects the net balance of 34 Special Projects, of which 7 show cumulative deficits as at 31 December 1989.

Write-off of losses of cash and receivables

11. Amounts written off during 1989, in accordance with financial rule 110.14, totalled $3,201.

Summary of significant accounting policies

12. The significant accounting policies of UNITAR are outlined in the notes to the financial statements.

II. REPORT OF THE BOARD OF AUDITORS

Introduction

1. As required by article VIII, paragraph 12, of the statute of the United Nations Institute for Training and Research (UNITAR), as amended in December 1989, the Board of Auditors has audited the accounts of UNITAR for the year ended 31 December 1989.

2. The examination was carried out in accordance with article XII of the Financial Regulations and Rules of the United Nations and the annex thereto and with the common auditing standards adopted by the Panel of External Auditors of the United Nations, the specialized agencies and the International Atomic Energy Agency. The examination was conducted at the Institute's headquarters in New York and at its office in Geneva.

3. The following are the more significant matters raised in our 1989 audit and are intended to assist the Administration in considering and introducing further improvements in the financial management and control system of UNITAR. We have discussed these matters with the Administration, whose reactions have been incorporated where appropriate.

4. The report is divided into two parts, covering the audit of the financial statements and management issues, respectively.

Summary of recommendations

5. We recommend that the following corrective actions, presented in order of priority, be taken by the Administration:

(a) Expenditures should be limited within the approved budget and allotments (see para. 19);

(b) The Administration should adhere at all times to providing a 15 per cent operating cash reserve during the implementation of the grant. In addition, the certifying officer should refrain from committing funds to a project before receiving the necessary resources (see para. 26);

(c) The use of allotment advice should be instituted as a form of authorization and to serve as a budgetary control to incur expenses (see para. 22);

(d) An entry should be made to recognize rental liability amounting to $73,138.69 for 1989 (see para. 39);

(e) The Administration should act sooner to outline and firm up a plan of action for the purpose of improving the financial support provided by Governments to the Institute (see para. 42);

(f) Greater efforts should be made to complete the non-convertible currency projects. Furthermore, the Centre for International Projects should be required to submit to UNITAR the vouchers and supporting documents of project expenditures (see para. 51);

(g) Project activities should be related to the overall objective and purpose of the grant and committing funds should be withheld for purposes not provided for under the Special Purpose Grant agreement (see para. 54);

(h) All contracts and agreements should be submitted to the Executive Director for approval in accordance with section 2, articles V and X, of the UNITAR statute (see para. 57).

Summary of findings

6. Expenditures continued in 1989 to exceed allotments in both general and Special Purpose Grant funds (see paras. 14-23).

7. In one programme the required operating cash reserve of 15 per cent of the annual estimated expenditures was not maintained (see paras. 25-28).

8. Deficit accounts on Special Puprose Grant projects, which increased to $247,988, remained uncleared despite constant follow-ups by Administration (see paras. 29-35).

9. Rental billing of $73,138.69 for 1989 for UNITAR office space in Geneva was not recognized, contrary to accepted accounting policy (see paras. 37-39).

10. The support among Governments towards the continuance in 1989 of the mandate of UNITAR was not encouraging (see paras. 41-43).

11. Significant slippage in project implementation was noted in the case of non-convertible currency research projects (see paras. 46-52).

12. Inter-fund borrowings were used in the execution of two projects (see paras. 53-55).

13. Some contracts and agreements were signed by officials in Geneva notwithstanding the fact that such authority belongs exclusively to the Executive Director (see paras. 56-57).

Part I: Financial statements

Budgetary control

Expenditures in excess of allotments

General Fund

14. Expenditure continued in 1989 to exceed allotments. Against the approved budget of $1,186,700 expenditures amounting to $1,252,537 were charged to it resulting in a budget deficit of $65,837 or 5.54 per cent.

15. From among the eight chapters of the budget, only two remained within the allotments as shown below:

Budget chapter	Allotment	Expenditure	(Over) Under
2	$ 173 700	$ 177 818	$ (4 118)
3	2 000	1 239	761
4		151	(151)
5	125 400	135 044	(9 644)
6	229 400	241 101	(11 701)
7		5 860	(5 860)
8	227 600	221 863	5 737
9	428 600	469 461	(40 861)
Total	$1 186 700	$1 252 537	$(65 837)

16. For object of expenditure 01 (Salaries and common staff costs), the total expenditures amounted to $691,486, while allotments issued reached $688,000 resulting in a net deficit of $3,486.

17. On a per object of expenditure analysis, only 8 out of 14 objects stayed within the allotments. The deficit of $65,837 is broken down by object of expenditures, as follows:

Object of expenditure	Allotment	Expenditure	(Over) Under
01	$ 688 000	$ 691 486	$ (3 486)
02	27 700	48 360	(20 660)
04	26 500	19 613	6 887
06	19 000	18 312	688
07	11 600	9 533	2 067
11	14 000	11 773	2 227
12	37 000	33 765	3 235
13	2 500	1 591	909
14	8 000	4 937	3 063
15	76 050	107 043	(30 993)
16	270 000	298 372	(28 372)
18		3 201	(3 201)
19	3 100	4 553	(1 453)
20	3 250	(2)	3 252
Total	$1 186 700	$1 252 537	$(65 837)

18. The Administration explained that increases in wages, allowances etc. had contributed to the incurrence of overexpenditures. It further commented that the 1990 General Fund had been increased by 6.6 per cent over 1989.

19. We recommend that the Administration should limit its expenditures within the approved budget and allotment. We also suggest that its future budget estimates be closely looked into since it appears that the current budget is not enough to sustain the level of its operation. The Administration agreed and added that the matter would be discussed at a special session of the UNITAR Board of Trustees in September 1990 as part of its consideration of long-term financing issues.

Special Purpose Grants Fund

20. In our examination we observed that the total allotment had been exceeded in seven budget sections by $245,648 or 21.68 per cent. The details of these expenditures are presented below:

		Overexpenditures	
	Allotment	Amount	Percentage
Staff and other personnel costs	$ 478 701	$ 2 485	00.52
Outside expertise	428 700	48 203	11.24
Documentation and publications	12 500	8 164	65.31
Communications	25 650	560	02.19
Premises	72 000	13 372	18.57
Miscellaneous expenses	88 050	66 766	75.83
Programme support costs	27 250	106 098	389.35
Total	$1 132 851	$245 648	21.68

21. In this connection, we wish to emphasize that the use of allotments is required under financial rule 110.1 (b) (i). The overexpenditures suggest that the certifying function is not being properly discharged to contain the expenditures within the allotments.

22. We recommended the use of allotment advice as a form of authorization and to serve as a budgetary control to incur expenses for the Special Purpose Grants Fund.

23. The Administration agreed that every effort would be made to abide by financial rule 110.1 (b) (i). With the appointment of UNITAR as an executing agency of UNDP it expects that the problem will be eliminated.

Financial management

24. In a report to the Advisory Committee on Administrative and Budgetary Questions dated 29 September 1989, the Secretary-General requested both the external and internal auditors to increase the attention to the acceptance and utilization of extrabudgetary resources. Also, in General Assembly resolution 44/183 of 19 December 1989, the Board of Auditors was requested to review the liquidity position of the organizations audited.

Failure to maintain operating cash reserve

25. Our review of fund balances revealed that the training programme in geographical information systems technology in the field of environment showed a negative balance of $63,397, with unliquidated obligations of $87,142 and a cash balance of only $28. As a result, the Administration failed to reserve operating cash at the level of 15 per cent of the annual estimated expenditures of the programme in order to cover shortfalls, final expenditures of the grant and any liquidating liabilities (see No. 20 "Policies and Procedures in Connection with Establishment and Management of Special Purpose Grants" dated 18 April 1986).

26. We recommend that the Administration should adhere strictly to the maintenance of a 15 per cent operating cash reserve at all times during the implementation of the grant. In addition, we suggest that the certifying officer should refrain from committing funds to a project before receiving the necessary resources.

27. The Administration stated that if the regulations regarding the use of extrabudgetary funds were not formally respected, it was because the commitment of the donor country to continue the funding of the programme was explicit, both verbally and in writing.

28. We appreciate that the Administration also shares our view that those regulations should be followed at all times under normal conditions.

Unsettled fund deficit

29. Our audit disclosed that despite the efforts and constant follow-ups of the Administration to settle fund balance deficits, we still find some accounts with negative balances, as shown below:

Strategy for the Future of Africa	$140 544
Second International Conference on Heavy Crude and Tar Sands	60 690
World Social Prospect Association	6 005
Strategies for the Future of Latin America	40 749
Total	$247 988

30. In the case of the project entitled "Strategy for the future of Africa", our examination disclosed that a journal voucher, No. 9-45-18015, was raised on run-date 30 December 1989 for $77,643.58 for the purpose of charging additional expenditures to the project. That amount had previously been booked up as deferred charges.

31. The authority to shift the amount from deferred charges to expenditures was issued by the Controller on 29 March 1990 upon the initiation of a request for write-off by the Executive Director.

32. The Controller in his approval explained that he was in full agreement that the balance of deferred charges should be written off but added that he had no authority to charge the deficit of the Dakar project to the UNITAR Fund since the total amount for write-off under the project amounted to $140,544. The authority to write this off rests with the Secretary-General.

33. Such action is in accord with the audit recommendation in our previous report 1/ but short of complying with the main recommendation of writing-off the accounts.

34. Although it is not included as one of the measures to be adopted in the restructuring of UNITAR as prescribed by the General Assembly in its resolution 42/197 of 11 December 1987, it is our opinion that, in keeping with the letter and spirit of that resolution, we recommend that the Administration should continue its efforts to clear the total Special Purpose Grants Fund deficit, amounting to $247,988, by applying for a write-off to the Secretary-General (see financial rule 110.14 (a)) when all collection efforts prove to be unsuccessful.

35. The Administration informed us that our recommendation to clear old fund deficits by applying for write-off to the Secretary-General is being followed.

Financial reporting

36. In its resolution 41/213, the General Assembly approved recommendation 36 of the Group of High-level Intergovernmental Experts to Review the Efficiency of the Administrative and Financial Functioning of the United Nations. 2/ The Group had recommended that Member States and other users occupying space in United Nations premises should pay rent based on current commercial rates. In accordance with that resolution the Consultative Committee on Administrative Questions made a decision to charge rental for the premises occupied by UNITAR-Geneva. For 1989, UNITAR was billed $74,656.68 for its office space at Petit-Saconnex, which, as of audit date, remained unrecorded.

Unbooked liability

37. Subsequent follow-up of the matter disclosed that income from rental had already been listed by the United Nations in its accounts but only in the amount of $73,138.69. In our view, the expense and liability accounts of UNITAR were understated by this amount as at 31 December 1989.

38. When the billing was brought to the attention of the Board of Trustees of UNITAR, it made formal representation for the waiving of rental charges on the office space. However, the Secretary-General had already advised the Board of Trustees of the decision not to make an excepcion in the payment of rent for Geneva office space (UNITAR/BT/R.78/Rev.1).

39. Given recent developments and following acceptable accounting policy, we recommended that the Administration make an entry in their books for the liability of $73,138.69, either effective or contingent.

40. The Administration replied that the matter would be taken up directly between the Accounts Division in New York and the United Nations Office at Geneva.

1/ Official Records of the General Assembly, Forty-fourth Session, Supplement No. 5D (A/44/5/Add.4), sect. II.

2/ Ibid., Forty-first Session, Supplement No. 49 (A/41/49), para. 44.

Further, the Board of Trustees feels that the Secretary-General should raise within the General Assembly the problem of principle of the decision to ask UNITAR to pay.

Part II: Management issues

Pledged contributions

Insufficient members' support

41. An analysis of the pledged contributions account revealed that the rate of collection in 1989 decreased to 67.6 per cent as compared to 69.4 per cent in 1988. In addition, the pledges for 1989 and for future years decreased by 16.7 per cent and 17.4 per cent respectively.

42. We reiterate the recommendation in our previous report 1/ that the plan of action to rescue that downward trend of pledged contributions should be implemented to give a new lease of life to UNITAR and that efforts should be increased to improve the rate of collection of contributions.

43. The Administration informed us that the Board of Trustees of UNITAR had decided at its April 1990 regular session to discuss the matter of long-term financing (including the problem of support by Governments) at a special session to be held in September 1990.

Programme management

44. In the review of project activities, we noted that the staff of UNITAR had been reduced by 79 per cent from the 89 persons in 1981 to the present level of 19, while the programme output had to be maintained as high as in the past. The increased use of Fellows of the Institute has been successful in partly offsetting manpower shortage.

45. The Administration, however, has not been able to provide the necessary programme support in the areas of management, programme co-ordination, external relations and inter-agency collaboration. Consequently, some of the staff now available for those control and co-ordination functions had to work overtime without pay or to forego their vacation privileges.

Project slippage

46. We conducted a review of research projects administered by the Centre of International Projects based in Moscow. Those projects are financed mainly through non-convertible currency.

47. In the area of project implementation, our review disclosed that as at 31 December 1989, or six years after commencement of five projects, and seven years in the case of another, they had not been completed. Not included is a research project published in 1987 but originally scheduled to be completed in 1982.

48. In this regard, it was noted that research projects that as of the audit date remained unpublished had been designed to run only for three years. Thus, at the cut-off date of our review, there had already been significant slippage, due to

several constraints, in their implementation, which may affect the usefulness of the research projects.

49. In regard to financial administration our audit disclosed that supporting documents for all project expenditures had not been forwarded to the Institute. Instead, a statement of expenditures as certified by the Centre's Auditor was submitted, which became the basis for the payment of project expenses. Such a method makes it difficult to substantiate the transactions for audit purposes.

50. We noticed with concern that the project document entitled "The Role of the Public (State) Sector in Social and Economic Development of African Countries", already published in 1987, still continues to incur expenses up to 31 December 1989.

51. We recommend that the Administration should conduct its best effort to bring unfinished projects to their final conclusion and that the Centre should submit vouchers and supporting documents to the Institute as required under existing regulations and rules.

52. The Administration replied that the matter had been brought to the attention of the authorities of the Government concerned. Agreement has been reached to settle all pending issues in a joint meeting, which is presently being prepared for the end of 1990.

Inter-fund financing

53. Inter-fund borrowing was used in the execution of two projects by the Geneva office. Expenditures for the Seminar on Diplomatic Practices (UNITAR/Institut international d'administration publique (IIAP) training programme on multilateral diplomacy) and for the publication of a case entitled "East-West Diplomacy for Environment in the United Nations" were included as part of the "training programme in GIS [geographical information systems technology] in the field of environment". The expenditures, inclusive of overheads, for those projects as of year-end amounted to $77,108.22. This amount used was taken from the programme funds. This practice affected the liquidity position of the programme funds so much so that the fund balance as at 31 December 1989 showed a negative amount of $63,397.

54. We recommend that project activities to be undertaken should always relate to the overall objective and purpose of the grant, bearing in mind the activities provided in the project document. We likewise suggest that the Administration should withhold committing funds for purposes not provided for under the Special Purpose Grant agreement.

55. The Administration informed us that eventual funding for training in multilateral diplomacy would come from the United Nations Development Programme (UNDP), while the cost of the publication entitled "East-West Diplomacy for Environment in the United Nations" would be covered by IIAP. None the less, it is our position that such a practice somehow may delay the activities envisaged in the training programme in the field of environment, not to mention that the usage of funds is interest free.

Authority to sign contract

56. Our review of contracts and agreements disclosed that five were signed by officials in Geneva notwithstanding the fact that such authority belongs

exclusively to the Executive Director (see article V, section 2, and article X, section 2 of the UNITAR statute). Those agreements are the current Special Purpose Grants with the Government of Switzerland and with Greenland Home Rule, the current scientific support agreement with the Ecole polytechnique fédérale de Lausanne and two previous contracts on publication and scientific support for training programme in geographic information systems technology.

57. We recommend that the approval by headquarters should be obtained on current agreements and on submission of previous contracts for information and/or notation. The Administration informed us that the functions of the Geneva office naturally committed UNITAR, but only within the limits fixed by headquarters.

Comments on the liquidity position of the organization

58. As requested in General Assembly resolution 44/183, the liquidity position of the Institute considered on a broad basis is summarized in the table below:

	1989		1988	
	General Fund	Special Purpose Grants Fund	General Fund	Special Purpose Grants Fund
Assets	966 552	1 500 748	963 324	1 261 328
Liabilities	3 571 895	697 868	3 033 436	385 590
Fund balance	(2 605 343)	802 880	(2 070 112)	875 738
Income	1 175 478	2 242 042	1 330 128	1 967 734
Expenditure	1 279 454	2 189 710	1 273 571	2 287 450
Ratio of assets to liabilities (percentage)	27	215	32	327

59. An analysis of the financial liquidity of the UNITAR General Fund indicated a deficit of $2,605,343 as at 31 December 1989, which is mainly attributed to the existing debt to the United Nations. The Administration informed us that all existing deficits would be eliminated after the sale, scheduled on 19 June 1990, of the Institute premises. The Administration further commented that in the event that the disposition of the building would not go as planned, the Board of Trustees would examine long-term issues related to the financing during its special session to be held in September 1990.

Comments on matters dealt with in the report for the year ended 31 December 1988

60. We followed up on the implementation of the recommendations made in our previous report. 1/

61. Our examination showed that despite the Administration's efforts it has not totally overcome the project deficits and control overexpenditures in the General Fund and Special Purpose Grants Fund.

62. We noted with appreciation that the Institute had been finally appointed as an executing agency of UNDP as at 30 January 1990. It is to be hoped that this will ease some institutional rigidities and will give way to solving many of its problems. All other recommendations made in our previous report have been acted upon favourably by the Administration.

Implementation of financial rule 114.1

63. In paragraph 24 of resolution 44/183, the General Assembly requested the Board to review the administrative instructions issued in the implementation of the Financial Regulations and Rules, particularly financial rule 114.1, and to make a report on their adequacy and efficacy.

64. We did not find any indication that the present administrative instructions for enforcing personal responsibilities in breaches of financial discipline are inadequate.

Write-off of losses of cash and accounts receivable

65. In line with financial rule 111.10 (b), the Board was provided with details of accounts receivable written off during the financial year ended 31 December 1989 that amounted to $3,201.

Acknowledgement

66. The Board of Auditors wishes to express its appreciation for the co-operation and assistance extended to the auditors by the Executive Director, the Director of the European Office, the Chief Administrative Officer, other senior officials and members of their staff.

(Signed) O. T. PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman of the Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court of Audit
of the Federal Republic of Germany

III. AUDIT OPINION

We have examined the following appended financial statements, numbered I to V, properly identified, and relevant schedules of the United Nations Institute for Training and Research for the financial year ended 31 December 1989. Our examination included a general review of the accounting procedures and such tests of the accounting records and other supporting evidences as we considered necessary in the circumstances.

In our opinion, the financial statements present fairly the financial position of the organization as at the end of the period and the results of its operations for the period then ended.

The financial statements were prepared in accordance with the stated accounting policies, which were applied on a basis consistent with that of the preceding financial period.

The transactions were in accordance with the financial regulations and legislative authority, except for the disposal of budgetary funds in excess of allotments, as explained in paragraphs 14 to 22 of our report.

(Signed) O. T. PREMPEH
Auditor-General of Ghana

(Signed) Eufemio C. DOMINGO
Chairman of the Commission on Audit
of the Philippines

(Signed) Heinz Günter ZAVELBERG
President of the Federal Court of Audit
of the Federal Republic of Germany

20 June 1990

IV. CERTIFICATION OF THE FINANCIAL STATEMENTS

31 March 1990

I certify that the appended financial statements of the United Nations Institute for Training and Research, numbered I to V, are correct.

(Signed) Luis Maria GOMEZ
Controller

V. FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 DECEMBER 1989

STATEMENT I

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH - GENERAL FUND

Status of expenditure against budget for the year ended 31 December 1989

(United States dollars)

	Budget chapter	Approved budget	Expenditure			Unobligated balance
			Disbursements	Unliquidated obligations	Total	
I.	Board of Trustees					
II.	Office of the Executive Director	173 700	177 818	-	177 818	(4 118)
III.	Publications and Information Unit	2 000	1 239	-	1 239	761
IV.	External Co-ordination and Board of Trustees Secretariat	-	151	-	151	(151)
V.	Finance and Administration	125 400	135 044	-	135 044	(9 644)
VI.	Division of Training	229 400	236 534	4 567	241 101	(11 701)
VII.	Division of Research	-	5 860	-	5 860	(5 860)
VIII.	UNITAR European Office - Geneva	227 600	221 386	477	221 863	5 737
IX.	Operational costs	428 600	490 607	5 771	496 378	(67 778)
	Total	1 186 700	1 268 639	10 815	1 279 454	(92 754)

The accompanying notes are an integral part of the financial statements.

STATEMENT II

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH - GENERAL FUND

Statement of income and expenditure for the year ended 31 December 1989

(United States dollars)

	1989	1988
Income		
Government contributions pledged	708 203 a/	851 013
Income from programme support costs (statement V)	191 113	245 231
Interest income	12 517	7 703
Rental income	227 621	183 475
Sale of publications	9 987	76
Royalty	5 660	2 017
Refund of prior year's expenditure	9 810	33 361
Savings in liquidation of prior year's obligations	6 878	3 645
Miscellaneous income	3 689	3 607
Total income	1 175 478	1 330 128
Expenditure		
Salaries and common staff costs	691 486	629 627
Outside expertise	48 360	35 868
Security services	-	286
Staff travel	19 613	33 476
Travel of participants	-	2 095
External audit	18 312	18 288
Fund-raising	9 533	18 545
Supplies and materials	11 773	4 587
Furniture and equipment	33 765	29 671
Library books, documents and periodicals	1 591	2 438
Documentation/publications	4 937	6 347
Communications	107 043	73 900
Premises	298 372	360 349
Subsidies for special projects	3 201	-
Public relations and hospitality	4 554	3 363
Fellowships	-	3 300
Miscellaneous expenses	26 914	51 431
Total expenditure (statement I)	1 279 454	1 273 571
Excess of income over expenditure (deficit)	(103 976)	56 557

a/ Of this amount, $520,852 has been paid in by 31 December 1989 and $173,117 is still outstanding. The difference of $14,234 represents loss on exchange.

The accompanying notes are an integral part of the financial statements.

STATEMENT III

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH - GENERAL FUND

Statement of assets and liabilities as at 31 December 1989

(United States dollars)

		1989	1988
Assets			
Cash		143 797	78 813
Pledged contributions unpaid (schedule 3.1)		635 686	708 123
Accounts receivable		175 565	153 515
Deferred charges		11 504	22 873
Total assets		966 552	963 324
Liabilities			
Accounts payable		26 054	47 105
Unliquidated obligations (statement I)		10 815	30 659
Deferred income		329 175	398 909
Due to United Nations General Fund	1 541 016		1 323 183
Advance from United Nations General Fund	686 000 a/		686 000
Due to United Nations from the Reserve Account	978 835		547 580
		3 205 851	-
		3 571 895	3 033 436
Reserves and fund balance			
General Account			
Balance available as at 1 January 1989		(1 522 532)	(1 579 089)
Add: Excess of income over expenditure (deficit) (statement II)		(103 976)	56 557
		(1 626 508)	(1 522 532)
Reserve Account			
Balance available as at 1 January 1989		(547 580)	-
Expenditure against UNITAR Reserve Account (schedule 3.2)		(431 255)	(547 580)
		(978 835)	(547 580)
Balance available as at 31 December 1989		(2 605 343)	(2 070 112)
Total liabilities, reserves and fund balance		966 552	963 324

a/ Advance of $886,000 was approved by General Assembly resolution 38/177 of 19 December 1983 to cover the deficit in the Institute's budget for 1983; $200,000 was paid in 1986 and 1987.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 3.1

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH - GENERAL FUND

Schedule of pledged contributions as at 31 December 1989

(United States dollars)

Countries	Unpaid pledges as at 1 January 1989	Add: pledges for 1989	Add: pledges for future years	Less: collections during 1989	Less: loss on exchange	Unpaid pledges as at 31 December 1989
Argentina	-	20 000	-	20 000	-	-
Burkina Faso	500	-	-	-	-	500
Burundi	667	1 257	-	1 887	37	-
Cameroon	40 956	44 369	-	45 154	5 807	34 364
Central African Republic	(1 534)	1 534	-	-	-	-
Chile	5 000	5 000	5 000	5 000	-	10 000
Congo	15 000	-	-	-	-	15 000
Cuba	2 000	-	-	-	-	2 000
Democratic Yemen	2 690	-	-	-	-	2 690
France	64 516	68 259	62 500	64 516	(174)	130 933
Gabon	68 259	-	-	-	2 900	65 359
Ghana	-	5 000	-	5 000	-	-
Greece	-	5 000	5 000	5 000	-	5 000
India	-	20 000	20 000	20 000	-	20 000
Indonesia	-	4 000	4 000	4 000	-	4 000
Iraq	15 000	-	-	-	-	15 000
Italy	-	155 642	-	147 192	8 450	-
Jamaica	-	2 015	1 692	2 000	15	1 692
Japan	-	100 000	-	100 000	-	-
Kenya	874	-	1 488	-	130	2 232
Kuwait	20 000	20 000	20 000	40 000	-	20 000
Libyan Arab Jamahiriya	20 000	20 000	-	20 000	-	20 000
Mali	500	-	-	-	-	500
Malta	-	883	-	883	-	-
Mauritius	-	500	-	500	-	-
Mexico	-	2 000	-	2 000	-	-
Nigeria	-	58 000	60 000	58 000	-	60 000
Oman	10 000	-	-	-	-	10 000
Pakistan	10 000	15 000	15 000	15 000	-	25 000
Philippines	-	2 000	2 000	-	-	4 000

Schedule 3.1 (concluded)

Countries	Unpaid pledges as at 1 January 1989	Add: pledges for 1989	Add: pledges for future years	Less: collections during 1989	Less: loss on exchange	Unpaid pledges as at 31 December 1989
Republic of Korea	-	10 000	10 000	10 000	-	10 000
Rwanda	1 000	15 000	-	-	-	16 000
Senegal	6 000	-	-	-	-	6 000
Sierra Leone	1 500	-	-	-	-	1 500
Somalia	196	-	-	-	138	58
Swaziland	-	847	722	-	54	1 515
Switzerland	-	106 685	111 801	106 685	-	111 801
Togo	-	2 921	-	1 442	(155)	1 634
Trinidad and Tobago	2 353	-	-	-	-	2 353
Tunisia	2 077	2 243	2 044	2 227	200	3 937
Turkey	-	-	2 000	-	-	2 000
Uganda	6 863	-	-	-	5 967	896
United Republic of Tanzania	-	1 048	926	1 048	-	926
United States of America	8 797	-	-	-	-	8 797
Uruguay	-	1 000	1 000	-	-	2 000
Venezuela	-	10 000	-	-	-	10 000
Yemen	-	2 000	2 000	-	-	4 000
Yugoslavia	5 000	5 000	-	10 000	-	-
Zaire	1 000	1 000	2 000	-	-	4 000
Total	309 214 a/	708 203	329 173	687 534	23 369	635 687 b/

a/ Represents total unpaid pledges of $708,123 at 31 December 1988, less $398,909 future years' pledges unpaid at that date.

b/ Unpaid pledges relate to the following years:

1988 and prior	133 397
1989	173 117
Future year	329 173
	635 687

SCHEDULE 3.2

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH - GENERAL FUND

Expenditure against UNITAR Reserve Account for the year ended 31 December 1989

(United States dollars)

	1989	1988
Expenditure		
Salaries and common staff costs	132 992	420 292
Security	76 094	76 529
Payment to Pension Fund for former UNITAR fellows	222 169	50 759
Total expenditure	431 255	547 580

(statement III)

STATEMENT IV

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH -
CAPITAL ASSETS FUND

Statement of assets and fund balance as at 31 December 1989

(United States dollars)

	1989	1988
Assets		
Capital assets		
Leasehold and building	-	465 000
Total capital assets	-	465 000
Fund balance		
Donated funds as at 1 January 1989	-	465 000
Total fund balance	-	465 000

Note: The leasehold and building shown at $465,000 represents the amount paid for the leasehold, located at 805 First Avenue, United Nations Plaza, New York, at the time of its assignment to the United Nations. The land was purchased by the United Nations in 1989.

The accompanying notes are an integral part of the financial statements.

STATEMENT V

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH -
SPECIAL PURPOSE GRANTS FUND

I. Statement of income and expenditure for the year ended 31 December 1989

(United States dollars)

	1989	1988
Income		
Grants (schedule 5.1)	2 029 552	1 601 585
Interest income	49 462	38 453
Savings on liquidation of prior year's obligations	77 611	215 123
Refund of prior year expenditure	13 803	-
Exchange gain	-	477
Miscellaneous income	71 614	112 096
Total income	2 242 042	1 967 734
Expenditure		
Staff and other personnel costs	588 972	654 866
Staff travel	110 978	152 452
Outside expertise	530 489	365 692
Panels and conferences	296 281	407 197
Participants travel	72 474	133 569
Documentation and publications	20 664	33 379
Communications	26 210	34 639
Premises	88 262	114 186
Miscellaneous expenses	264 267	145 239
Subtotal	1 998 597	2 042 219
Programme support costs	191 113	245 231
Total expenditure (schedule 5.1)	2 189 710	2 287 450
Excess of income over expenditure	52 332	(319 716)

STATEMENT V (concluded)

II. Statement of assets and liabilities as at 31 December 1989

(United States dollars)

	1989	1988
Assets		
Cash	1 045 098	768 036
Cash (non-convertible currencies)	410 325	259 460
Accounts receivable	41 046	148 117
Deferred charges	4 279	85 715
Total assets	1 500 748	1 261 328
Liabilities		
Accounts payable	-	7 083
Unliquidated obligations	313 198	282 679
Due to United Nations General Fund	384 670	95 828
Total liabilities	697 868	385 590
Fund balance		
Balance available as at 1 January 1989	875 738	1 195 454
Add: Excess of income over expenditure	52 332	(319 716)
Subtotal	928 070	875 738
Less: Refunds to donors	125 190	-
Balance available as at 31 December 1989	802 880 a/	875 738
Total liabilities and fund balance	1 500 748	1 261 328

a/ For details by project, see schedule 5.1.

The accompanying notes are an integral part of the financial statements.

SCHEDULE 5.1

UNITED NATIONS INSTITUTE FOR TRAINING AND RESEARCH - SPECIAL PURPOSE GRANTS FUND

Statement of income and expenditure and fund balance for the year ended 31 December 1989

(United States dollars)

Projects	Fund balance 1 January 1989	Income from grants	Other income and adjustments a/	Funds available	Expenditures			Fund balance 31 December 1989
					Disbursements	Unliquidated obligations	Total	
A. Convertible currencies								
Strategy for the future of Africa	(62 900)	-	-	(62 900)	77 644	-	77 644	(140 544)
Establishment of centre for simultaneous interpretation - Libyan Arab Jamahiriya	152	-	6	158	158	-	158	-
Establishment of a diplomatic institute in Saudi Arabia	119 696	(120 669) b/	973	-	-	-	-	-
UNITAR/UNDP Information Centre for Heavy Crude and Tar Sands	4 982	144 991	-	149 973	146 404	-	146 404	3 569
Second Conference on Heavy Crudes and Tar Sands	(60 690)	-	-	(60 690)	-	-	-	(60 690)
Centre on Small Energy Resources - Italy	5 951	400 000	60 580	466 531	210 123	17 313	227 436	239 095
Regional symposium in English and French on the modernization of public administration in Africa	529	-	38	567	-	-	-	567
Diplomatic training programme for government officials of the Ministry of Foreign Affairs of Guinea-Bissau	4 310	-	-	4 310	4 310	-	4 310	-
Training publication project	244	-	-	244	244	-	244	-
World Social Prospects Association	(6 005)	-	-	(6 005)	-	-	-	(6 005)
Training programme on reporting under human rights convention	(20 085)	78 041	1 290	59 246	37 234	9 400	46 634	12 612
Strategies for the future of Latin America	(42 162)	-	3 486	(38 676)	2 073	-	2 073	(40 749)
Joint UNITAR/IIAP training course for junior diplomats of French-speaking African countries	(3 966)	5 200	47	1 281	-	-	-	1 281
Training programme on geographical information system technology in the field of the environment	332 193	58 463	75 985	466 641	442 896	87 142	530 038	(63 397)

SCHEDULE 5.1 (continued)

Projects	Fund balance 1 January 1989	Income from grants	Other income and adjustments a/	Funds available	Expenditures			Fund balance 31 December 1989
					Disbursements	Unliquidated obligations	Total	
Training programme for the managers of the foreign debts in the least developed countries	(24 284)	292 000	4 018	271 734	61 127	10 893	72 020	199 714
Conference on the United Nations and the maintenance of international peace and security	460	-	-	460	460	-	460	-
Economic and social history of the United Nations	27 259	-	1 918	29 177	599	450	1 049	28 128
Seminar on planning and management development	2 322	(4 521) b/	5 134	2 935	2 876	-	2 876	59
Role of economic integration in the development of Latin American countries	4 791	-	342	5 133	-	-	-	5 133
Diplomacy training - UNDP - Suriname	656	-	-	656	656	-	656	-
Study tour for five Nigerian officials - training in multidisciplinary sectors	699	-	-	699	699	-	699	-
Assistance to UNITAR programme department	1 259	-	91	1 350	-	-	-	1 350
Fourth International Conference on Heavy Crude and Tar Sands	122 754	(142 450) c/	19 696	-	-	-	-	-
Training for senior government officials	6 431	-	-	6 431	6 431	-	6 431	-
Junior field officer at Geneva	66 617	-	3 063	69 680	52 878	-	52 878	16 802
Photovoltaic Systems Information and Promotional Workshop for Latin America and the Caribbean	1 757	-	2 456	4 213	3 990	-	3 990	223
Training of journalists in international co-operation, multilateral diplomacy, and the promotion of social and economic development	-	395 500	7 730	403 230	387 027	7 500	394 527	8 703
Dimension stones in Brazil	27	-	-	27	27	-	27	-
Connecting flights for participants in the round table on the future of the United Nations in an independent world	1 554	-	89	1 643	493	-	493	1 150
Post of Director - UNITAR/UNDP Centre for Heavy Crude and Tar Sands	-	84 056	1 831	85 887	93 327	-	93 327	(7 440)
Training programme for Geneva-based disaster relief managers	40 041	-	-	40 041	26 059	-	26 059	13 982

SCHEDULE 5.1 (concluded)

Projects	Fund balance 1 January 1989	Income from grants	Other income and adjustments a/	Funds available	Expenditures: Disbursements	Expenditures: Unliquidated obligations	Expenditures: Total	Fund balance 31 December 1989
Programme on training officials from Côte d'Ivoire	-	43 143	23	43 166	42 082	1 084	43 166	-
Central America towards the year 2000	-	40 804	-	40 804	38 336	4 034	42 370	(1 566)
Technical assistance for heavy crude and tar sands from Petroleos de Venezuel	-	113 000	3 381	116 381	86 818	-	86 818	29 563
Training course for officials from Malaysia on the Security Council	-	9 933	81	10 014	9 620	-	9 620	394
Fifth International Conference on Heavy Crude and Tar Sands	-	137 402	9 457	146 859	4 826	11 700	16 526	130 333
Central America towards the year 2000 - a population perspective	-	72 064	422	72 486	43 391	26 682	70 073	2 413
A Comprehensive Test-Ban Treaty and the Non-Proliferation Treaty	-	6 000	59	6 059	2 034	-	2 034	4 025
Junior Professional Officer, New York	-	61 800	393	62 193	-	-	-	62 193
Junior Professional Officer, Geneva	-	68 400	434	68 834	-	-	-	68 834
Subtotal	524 592	1 743 157	203 023	2 470 772	1 784 842	176 198	1 961 040	509 732
B. Non-convertible currency								
Union of Soviet Socialist Republics	310 572	157 978	9 217	477 767	88 490	137 000	225 490	252 277
China	10 781	-	-	10 781	-	-	-	10 781
Hungary	18 867	-	250	19 117	2 997	-	2 997	16 120
Poland	-	3 227	-	3 227	-	-	-	3 227
Romania	10 926	-	-	10 926	183	-	183	10 743
Subtotal	351 146	161 205	9 467	521 818	91 670	137 000	228 670	293 148
Total	875 738	1 904 362 d/	212 490	2 992 590	1 876 512	313 198	2 189 710	802 880

a/ Comprises interest income, savings in liquidation of prior year's obligations, exchange gain and miscellaneous income.

b/ Refund t› donors.

c/ Transferred to other special purpose grant.

d/ Comprises income from grants of $2,029,552 less refunds to donors of $125,190.

ANNEX

Notes to the financial statements

Summary of significant accounting policies

The following are the significant accounting policies of UNITAR:

(a) As provided in article VIII of its statute, the United Nations Institute for Training and Research accounts are maintained in accordance with the Financial Regulations of the United Nations as adopted by the General Assembly, the rules formulated by the Secretary-General as required under the regulations, administrative instructions issued by the Under-Secretary-General for Administration and Management or the Controller and in conformity with generally accepted government accounting principles. The United Nations follows the International Accounting Standard 1 on the disclosure of accounting policies as modified and adopted by the Consultative Committee on Administrative Questions at its fifty-fourth session, as shown below:

(i) Going concern, consistency, and accrual are fundamental accounting assumptions. Where fundamental accounting assumptions are followed in financial statements, disclosure of such assumptions is not required. If a fundamental accounting assumption is not followed, that fact should be disclosed together with the reasons;

(ii) Prudence, substance over form, and materiality should govern the selection and application of accounting policies;

(iii) Financial statements should include clear and concise disclosure of all significant accounting policies which have been used;

(iv) The disclosure of the significant accounting policies used should be an integral part of the financial statements. The policies should normally be disclosed in one place;

(v) Financial statements should show corresponding figures for the preceding period;

(vi) A change in an accounting policy that has a material effect in the current period or may have a material effect in subsequent periods should be disclosed together with the reasons. The effect of the change should, if material, be disclosed and quantified.

(b) The Institute's financial statements are prepared on the historical cost basis of accounting and have not been adjusted to reflect the effects of changing prices for goods and services.

(c) Fund accounting. The Institute's accounts are maintained on a "fund accounting" basis. Separate funds for general or special purposes may be established by the General Assembly or the Executive Director. Each fund is maintained as a distinct financial and accounting entity, with a separate self-balancing double-entry group of accounts. Separate financial statements are prepared for each fund or for a group of funds of the same nature.

(d) The financial period of the Institute consists of one calendar year.

(e) The income and expenditure and assets and liabilities are recognized on the accrual basis of accounting.

(f) Translation of currencies. The accounts of the Institute are presented in United States dollars. Accounts maintained in other currencies are translated into United States dollars at the time of the transaction at rates of exchange established by the Controller. In respect of such currencies, the financial statements prepared at such intervals as may be prescribed by the Controller under delegation of authority from the Under-Secretary-General for Administration and Management, shall reflect the cash, investments, unpaid pledges and current accounts receivable and payable in currencies other than United States dollars, translated at the applicable United Nations rates of exchange in effect as at the date of the statements.

(g) Pledged contributions. Pledges are recorded as income on the basis of a written commitment by a prospective donor to pay a monetary contribution at a specified time or times. Pledges received for future years are recorded as deferred income.

(h) Investments. Funds on deposit in interest-bearing bank accounts and call accounts are shown in the statements of assets and liabilities as cash.

(i) Deferred charges:

(i) Deferred charges comprise expenditure items which are not properly chargeable in the current financial period and which will be charged as expenditure in the subsequent financial period;

(ii) For balance sheet statement purposes, only that portion of the education grant advance which is assumed to pertain to the scholastic year completed as of the date of the financial statement is shown as deferred charges. The full amount of the advance is maintained in the accounts receivable from staff members until such time as the staff member produces the required proof of entitlement to the education grant, at which time the budgetary account is charged and the advance recovered.

(j) Fixed assets. Furniture, equipment, other non-expendables and leasehold improvements are not included in the assets of the Institute. Acquisitions are charged against budgetary accounts in the year of purchase.

(k) Capital assets. The assets shown in the statement of assets and liabilities of the Institute's Capital Assets Fund include the cost of a leasehold agreement. No amortization of the leasehold is provided for. Maintenance and repairs of the UNITAR building are charged against the appropriate budgetary accounts.

(l) The expenditures do not include possible costs to cover contingencies under appendix D to the United Nations staff rules, for personnel financed under resources obtained from voluntary contributions to the UNITAR General Fund and the Special Purpose Grants Fund. The term "expenditure" designates total obligations incurred whether liquidated or unliquidated.

(m) Miscellaneous income:

(i) The net income realized from the revenue-producing activities is reported as miscellaneous income;

(ii) Refunds of expenditures charged to the prior financial periods are credited to miscellaneous income;

(iii) Moneys accepted in respect of which no purpose is specified have been treated as miscellaneous income;

(iv) On the closing of the accounts at the end of each financial period, if the balance of the exchange accounts reflects a net loss on exchange, it is debited to the budgetary account. If there is a net gain, this is credited to miscellaneous income;

(v) The proceeds from the sale of surplus property are credited to miscellaneous income of the respective funds.

(n) The trust fund statements reflect the "clean surplus theory" by processing adjustments through the current income and expenditure accounts. Material adjustments for prior periods are, however, shown in the financial statements below the results of the current period so as not to distort them.

(o) Income tax refund policy. UNITAR salaries are charged to the budget on a net basis during the year in which the services have been rendered. Income tax refunds are charged to the year in which they are made to the staff member.

(p) The obligations incurred for the Special Purpose Grants Fund are accounted for on a project basis; therefore, commitments are recorded for the life of each project.

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